strong might be the words in which the statement is couched, would by itself be enough to take away the effects of the elaborate enquiry the result of which is the commutation rate now prevalent. As was said at the last meeting in reply to your representation, all these matters will be considered at the next settlement.

MEMBER: May I have a reply on the other points I dealt with in my representation, as, for instance, the commutation of tax on *Sripandaravaka* lands?

DEWAN: As regards the commutation of paddy tax on *Sripandaravaka* lands into money, that is a very difficult question, because *Sripandaravaka* lands are very different in their nature from Government or *Pandaravaka* lands. The question of interfering with the tax on *Sripandaravaka* lands is one beset with great difficulties, and as was said in reply to a representation made at a previous session of the Assembly, that is a matter which the Government cannot take up now.

MEMBER: I note, Sir, that the difficulties of the Government in commuting the tax exist since the Government are only trustees in respect of *Sripandaravaka* lands. But when one-fourth of the tax is recovered in money, may I know, Sir, whether the whole tax cannot be ordered to be paid in money?

DEWAN: As I said, Government cannot interfere in the matter at present.

3. Desirability of reducing the water-cess imposed on lands commanded by the Kodayar Project.

MR. SUBRAHMANIA PILLAI MATEVAN PILLAI (*Kalkulam taluk, Group II*) said that Edanad and Nanjinad were places subject to the heaviest land assessment in the Madras Presidency. While the rate of assessment in the latter place was Rs. 1-14 as. and Rs. 2-2 per acre, the average assessment was Rs. 14-0-2 in Edanad and Rs. 24 14 chs. 7 c. in Nanjinad and it was noteworthy that 55 per cent. of the total area of wet lands in Nanjinad and 22 per cent. in Edanad bore an assessment of over Rs. 20 per acre. The rates were high even when compared to the rates prevalent in North Travancore. As was rightly observed by the Hon'ble Mr. Rama Aiyangar, a former Dewan, the margin of profit of even the most industrious ryot was very small, notwithstanding the fact that there was a good system of irrigation. He could not accumulate capital. That was chiefly due to over assessment. In early days such high assessment would have been justifiable because the chief source of income to the Government was land revenue, besides customs, salt and tobacco revenue and because the demands on Government revenue were many. But as years went by, the sources of income had increased and the finances had been improved substantially by the increased revenue under stamps, registration, income-tax, judicial department, etc. The land tax should have been reduced proportionately when there were other sources of income.

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Over and above the high rate of assessment, the wet lands in Nanjinad and Edanad were also subject to the payment of water cess at the rate of Rs. 7 per acre on dry lands converted into wet and Re. 1 per acre on other wet lands. The difficulties the ryots holding the converted lands were subject to were many. The lands required more water due to the nature of the soil than other lands and the cost of labour was high. The supply of water was belated and often inadequate. In spite of the above difficulties and in spite of the consequent poor yield, the full cess due was being recovered.

Agriculture was the mainstay of the people and paddy their staple food; consequently a capital outlay for the development of paddy cultivation should not be viewed on a commercial basis. If interest be left out of account, it could easily be proved that the major portion of the capital outlay on the Kodayar Project had been recouped by sale of tank-beds and other *proambokes*, water cess, etc. In the circumstances, the water cess should be abolished altogether or at least reduced considerably.

DEWAN'S REPLY : Mr. Matevan Pillai, I think you dealt with two subjects in your representation. The first was with regard to the excessive and unequal incidence of taxation in Nanjinad and the second was with regard to the water cess imposed on lands commanded by the Kodayar Project.

As regards the first, it seems to me that it is not possible to have a uniform rate of taxation for any large extent of territory. The nature of the soil is likely to vary in different parts of a large extent of land and the yield from the land also will differ. When, as is the case in Travancore, the amount of tax levied, on a particular piece of wet land for instance, depends upon the total yield, it is obviously impossible to have the same rate of tax levied from all the lands in a particular locality. Inequalities are therefore inevitable. Your statement that, when compared with North Travancore, the tax that wet lands have to pay in Nanjinad is higher may be true; but as I said, the amount of the tax depends upon the nature of the land and the yield that the ryot gets out of the land and it is a well-known fact that, in Nanjinad, lands yield more than in North Travancore. Naturally you cannot expect the tax in Nanjinad to be as low as perhaps it is in North Travancore.

On the second subject dealt with by you, *viz.*, the water cess, I do not think it is at all right to say that the large amount of money the Government had to spend on the Kodayar Project, they have recouped. You said, if Government does not calculate any interest on the amount spent, then Government would be seen to have repaid itself a large part of the amount. That is not how the calculation is made. You seem to think that any amount of tax that is realised every year must go towards the reduction of the capital investment upon the Kodayar Project. That is not the way in which, in cases where we have made a capital investment, we calculate the return from the

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investment. We have to take into consideration the interest on the investment. The rate of interest might be low but a reasonable rate of interest has to be calculated. Your suggestions will, however, be noted and carefully considered.

4. Certain defects in the administration of the Land Revenue Department.

MR. N. KOCHUPILLAI KAIMAL (*Shertallai taluk, group II*) expressed the sentiments of loyalty and love which the people of his taluk bore to Her Highness the Maha Rani Regent and to his Highness the Maha Raja and requested the Dewan to convey the same to their Highnesses.

Passing on to his subject, the member said that, judged from the point of revenue, the Land Revenue Department was the chief department of the State. The unit of land revenue administration was the *pakuthi* and therefore the stability of administration of the department depended upon the proper working of the Pakuthi officers. The condition of the Pakuthi Cutcherries was deplorable. Cutcherry buildings were unsafe to keep records and money in, insanitary and ill-ventilated and lacked office equipments. Any amount of money spent for their betterment would not be too much. It was therefore absolutely necessary to provide good and suitable buildings for Pakuthy Cutcherries. The Pakuthi offices should also be provided with the requisite articles of stationery.

The member's next suggestion was that tax receipts should specify the survey numbers in respect of which the tax was recovered. That would enable the officers to know the lands on which tax was still due and also the names of the occupants. The accounts also would be clearer.

The practice of recovering the tax due on a land from its *pattadar* should be modified and tax should be recovered from the men in possession. Further the land on which the tax is due should be proceeded against first. For the tax due from the men in possession, the *pattadar's* other property should not be attached and sold. As matters stood, the *pattadar* was put to needless hardship and loss for the default made by the persons in possession.

Many vagaries were practised in respect of attachment and sale of immovable property for arrears of revenue. It was not uncommon for persons in possession of lands to collude with the *Proverthikars* and defeat the *pattadars*. With a view to put an end to those vagaries, it should be ruled that the notice of sale should be served on the *pattadar* or his heirs. Publication in the *Gazette* was not sufficient. For small amounts of tax large extents of land should not be attached.

It was inequitable to recover a fee of Re. 1 on account of *tom-tom* charges. In civil courts, only a sum of 16 chs. was being recovered to cover such charges on four occasions. The fee should therefore be reduced to 4 or 5 chs.

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